

IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION

IN RE:	CHAPTER 13
RICHARD RUSS,	CASE NO. 13-64300
Debtor.	JUDGE DIEHL

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**MOTION TO APPROVE OFFER AND COMPROMISE**

COMES NOW, Richard Russ, Debtor in the above styled Chapter 13 case, by and through his attorney, and files this Motion to Approve Offer and Compromise, and show the Court the following:

1.

This Court has jurisdiction in this matter pursuant to 28 U.S.C. Section 1334, 28 U.S.C. Section 151 et seq. and 11 U.S.C. 101 et seq.

2.

Venue is appropriate pursuant to 28 U.S.C. Section 1409.

3.

This matter is a core proceeding as defined in 28 U.S.C. Section 157(b)(2)(A).

4.

Debtor filed for relief in the above-styled Chapter 13 case on June 29, 2013

5.

Prior to the filing of this case, Debtor was making payments to the Internal Revenue Service ("IRS") under an Offer and Compromise Agreement ("OC"). The terms of OC required the Debtor to complete the arranged set of payments by dates set forth in the OC.

6.

Debtor was under the belief all payments had been made and his outstanding tax debt would be lowered per the OC.

7.

The IRS filed Proof of Claim 1-4 assessing the Debtor for a Secured debt in the

amount \$4,725.00, and priority debt of \$5,563.07. Upon numerous discussions between the Debtor, the Offer and Compromise Department, Debtor's Counsel, and the IRS agent who filed the Proof of Claim, there appears to have been a miscommunication as to the last payment due under the OC. Unknown to the Debtor, the last payment under the OC had not been made thus the filing of this Bankruptcy case nullified the OC.

8.

The Debtor requests the Court upon approval of this Motion permit the Debtor to amend his Chapter 13 Plan to direct the Chapter 13 Trustee to disburse \$175.00 to the IRS upon Confirmation of the Chapter 13 Plan. This payment will represent and be equivalent to the final payment which was missed under the OC prior to the filing this case. The Chapter 13 Trustee and IRS are aware of the Debtor's intention to file said Plan amendment. Upon receipt of the \$175.00, the IRS will amend its Proof of Claim to reflect no outstanding priority nor secured tax liability is owed.

WHEREFORE Debtor prays:

- (a) That the Court approve this Motion to Offer and Compromise
- (b) That this Court grant such other and further relief as it may deem just and proper.

This April 2, 2014.

Respectfully Submitted,  
Amit Patel     /S/      
Amit Patel  
GA Bar No. 697014  
Robert J. Semrad & Associates  
101 Marietta Street NW  
Suite 3600  
Atlanta, GA 30303  
(678) 668-7167

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**NOTICE OF HEARING**

PLEASE TAKE NOTICE that Richard Russ has filed a Motion to Approve Offer and Compromise and related papers with the Court.

PLEASE TAKE FURTHER NOTICE that the Court will hold a hearing on the Motion to Retain Excess Insurance Proceeds in Courtroom **1201**, United States Courthouse, 75 Spring Street, SW. Atlanta, Georgia at **10:00 AM** on **May 6, 2014**.

Your rights may be affected by the Court's ruling on these pleadings. You should read these pleadings carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have any attorney, you may wish to consult one.) If you do not want the court to grant the relief sought in these pleadings or if you want the court to consider your views, then you and/or your attorney must attend the hearing. You may also file a written response to the pleading with the Clerk at the address stated below, but you are not required to do so.

If you file a written response, you must attach a certificate stating when, how, and on whom (including addresses) you served the response. Mail or deliver your response so that it is received by the Clerk at least two business days before the hearing. The address of the Clerk's Office is: Clerk, U.S. Bankruptcy Court, Suite 1340, 75 Spring Street, S.W., Atlanta, Georgia 30303. You must also mail a copy of your response to the undersigned at the address stated below.

Respectfully Submitted,

Amit Patel     /S/  
Amit Patel  
GA Bar No. 697014  
Robert J. Semrad & Associates  
101 Marietta Street NW  
Suite 3600  
Atlanta, GA 30303  
(678) 668-7167

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**CERTIFICATE OF SERVICE**

I hereby certify that I am more than 18 years of age and that I have this day served a copy of the within Motion & Notice of Hearing upon the following by depositing a copy of the same in U.S. Mail with sufficient postage affixed thereon to ensure delivery to:

United States Attorney's Office  
Richard B. Russell Federal building  
75 Spring St., S.W.  
Suite 600  
Atlanta, GA 30308

Special Assistant United States Attorney  
401 W. Peachtree Street, N.W.  
Stop 1000-D  
Suite 600  
Atlanta, GA 30308

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346

Internal Revenue Service  
Centralized Insolvency Operation  
P.O. Box 21126  
Philadelphia, PA 19114

Internal Revenue Service  
Attn: Lisa D. Smith  
Insolvency Unit  
401 W. Peachtree Street, N.W.  
Stop 334-D  
Atlanta, GA 30308

Department of Justice, Tax Division  
Civil Trial Section, Southern Region

P.O. Box 14198  
Ben Franklin Station  
Washington, D.C. 20044

*(See attached matrix for additional creditors served)*

I further certify that, by agreement of parties, Mary Ida Townson, Standing Chapter 13 Trustee, was served via the ECF electronic mail/noticing system.

Dated: April 2, 2014

Respectfully Submitted,  
Amit Patel     /S      
Amit Patel  
GA Bar No. 697014  
Robert J. Semrad & Associates  
101 Marietta Street NW  
Suite 3600  
Atlanta, GA 30303  
(678) 668-7167

Allied Collection Svcs  
8550 Balboa Blvd Ste 232  
Northridge, CA 91325

Capital One Bank  
26525 N Riverwoods Blvd  
Mettawa, IL 60045

Credit Collection  
Po Box 9134  
Needham, MA 02494

Credit One Bank  
Po Box 98875  
Las Vegas, NV 89193

Dept Of Ed/Aspire Resolution  
1200 N 7th St  
Harrisburg, PA 17102

Equitable Gas Company  
c/o Yukevich, Marchetti, Lieka  
11 Stanwix Street, Ste 1024  
Pittsburgh, PA 15222

Equitable Gas Company  
David L. Porges  
PO Box 6766  
Pittsburgh, PA 15212

First Premier Bank  
601 S Minnesota Ave  
Sioux Falls, SD 57104

Georgia Department of Revenue  
Bankruptcy Unit  
1800 Century Blvd. Suite 17200  
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